Utah State Tax Commission Rule Summary Sheet Thursday, October 25, 2012

New Proposed Rule Amendments

The proposed rule amendment can be found on the Utah State Tax Commission website http://tax.utah.gov/commission/rules. The rule will be published in the Utah Bulletin November 15, 2012 and the Public comment will end on December 17, 2012.

Rule Number: Rule R861-1A-12

Rule Title: Policies and Procedures Regarding Public Disclosure Pursuant to Utah

Code Ann. Section 59-1-210

Summary: The current version of the rule provides for the disclosure of property tax

orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 if disclosure is required under state law. However, current state law under Section 59-1-404 allows, but does not require, the disclosure of certain information from property tax orders. Accordingly, the proposed amendment clarifies that disclosure of property tax orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 may be disclosed if the disclosure is

required or allowed under state law.